

**STANDARD OPERATING PROCEDURES**  
**FORT POLK CHAPLAIN RESOURCE MANAGEMENT**

1 November 2004

1. References:

- a. AR 165-1, Chaplain Activities in the United States Army, especially Chapter 12-15 and all Army relations as stated in that chapter.
- b. AR 25-50, Preparing and Managing Correspondence.
- c. AR 25-400-2, The Modern Army Record Keeping System.
- d. DA PAM 165-18 Chaplaincy Resources Management

2. PURPOSE AND SCOPE

The purpose of this SOP is to provide uniform local policies, principles, and procedures for operating and administering the Fort Polk Chaplain Tithes and Offerings Fund (FPCTOF) and appropriated BASOPS Funds. The Chaplain Resource Management Funds will be operated under the provisions of AR 165-1, DA PAM 165-18, and this SOP. This SOP will be reviewed annually by the Resource Manager and Fund Manager during the month of September.

3. **APPLICABILITY:** This SOP applies to all chaplains, chaplain assistants, DREs, Distinctive Faith Group Leaders (DFGLs), and any other individuals that conduct business through the FPCTOF.

4. OBJECTIVE

The objective of the Chaplains' Fund is to receive and safeguard offerings and donations from individuals, groups, and Chapel congregations at Fort Polk, and use them to promote and support the spiritual, moral, and social activities related to the total Community Religious Program at Fort Polk. The Chaplains' Fund will be broken down by subaccounts (i.e. Protestant, Catholic, Community Subaccount, Youth of the Chapel (YOC), Gospel, Pentecostal, Lutheran, and PWOC, etc.). Approved Distinctive Faith Groups will also be granted sub-accounts with the Fund. In addition, special project sub-accounts may be added if needed to secure or isolate specific funds (e.g. Food Basket, Helping Hand, etc.).

5. General Information:

- a. AR 165-1: Para.14-2: The Fund: Every Chaplain's Fund is legally constituted as an "Instrumentality of the United States." Funds in Chaplain's Fund accounts are U.S. Government funds, and Chaplain's Fund property is U.S. Government property. As "fiscal entities," Chaplain's funds maintain custody of and control over their assets. Chaplain's funds have no independent organizational existence apart from their relationship to the mission of the chaplain. Chaplain's Funds operate under the authority of the U.S. Government IAW applicable Federal laws and departmental regulations.
- b. Location: Fort Polk Installation Chaplains' Office, 6661 Warrior Trail, Building 350, Suite 334., Fort Polk, LA. 71459
- c. Phone number: Commercial 318-0831/2822, DSN 863-0831/2822.

d. Hours of operation: Monday thru Friday, 0900-1630. These hours are subject to change due to unit training requirements of the Fund Manager and Fund Clerk.

e. Mailing Address: Ft Polk Chaplain Tithes and Offerings Fund  
Installation Chaplains' Office  
6661 Warrior Trail  
Bldg #350, Suite 334  
Ft. Polk, LA 71459

f. FPCTOF Repository: Sabine State Bank & Trust Company P.O. Box 3811, Fort Polk, LA 71459

## 6. The CHAPLAINCY PROGRAM BUDGET ADVISORY COMMITTEE (CPBAC)

a. The Fort Polk & JRTC Installation Chaplain is the president and Chair Person of the CPBAC.

b. The Garrison Commander will appoint members of the CPBAC, normally Chaplains assigned to Fort Polk or Lay persons (military or DOD) representing a particular chapel congregation, to be members of the CPBAC.

c. The Responsibilities and Function of the CPBAC

1. Advisory role to the Command Chaplain and program elements through a consultative approach to allocations.
2. Prepare a budget (CMRP) and present it to the Installation Command Chaplain for approval. AR 165-1 (Para 14-1 d (1))
3. Ensure the CMRP executions are IAW command intent
4. Conduct Review and Analysis (R&A) on specific programs and budget areas
5. Recommends course of action to Command Chaplain for use of APF and NAF funds.
6. Provide R&A for subordinate elements and advises Command Chaplain on execution of the CMRP
7. Assigns Priorities for use of resources
8. Reprogram funding allocations to meet changing mission, resources, or needs (when consistent with the needs of the CMRP)
9. Manage the Community Sub account (not use as a slush fund or catch all fund, usage must be reflected in CMRP)

7. The Chaplain Resource Manager (CRM) is appointed by a letter signed by the Garrison Commander. Before the Chaplain Resource Manager assumes duties as the CRM he/she must be a graduate of the Chaplains' Fund Manager Course taught at the United States Army Chaplain School, Ft. Jackson, South Carolina.

a. Is responsible to the Installation Chaplain (President of the CPBAC) and supervises the Fund Manager. Acts as the Fund Manager in his/her absence.

b. Will act as Purchasing Agent and Contracting Officer for the Installation Chaplain's Office in the use of BASOPS Appropriated money. **NO ONE** will enter into a binding contract, verbal or written except the CRM. The CRM alone has the authority to interact with DRM and DOC when entering into a contract in the name of the Installation Chaplain's Office.

c. Will reconcile monthly the expenditures and the balance of available money. The CRM will make necessary adjustments and document all adjustments as money is available.

d. Will personally insure that the designated hand-receipt holders inventory all AF non-expendable property annually or when there is a change in hand receipt holders. The results will be reconciled with the property record, IAW AR 165-1.

8. The Fund Manager is appointed by a letter signed by the Garrison Commander. Before the Fund Manager assumes duties as Manager he/she must be a graduate of the Chaplains' Fund Manager Course taught at the United States Army Chaplain School, Ft. Jackson, South Carolina.

a. Is responsible to the Command Chaplain (President of the CPBAC) and the Chaplain Resource Manager.

b. Will act as Purchasing Agent and Contracting Officer for the Chaplains' Fund. **NO ONE** will enter into a binding contract, verbal or written except the Fund Manager. The Fund Manager alone has the authority to enter into a contract in the name of the FPCTOF. The Fund Manager will use the easiest way of paying for purchases either by check or with an impact card used by a designated representative of the Fund Manager.

c. Will reconcile the bank statement balance and the FPCTOF ledger account balance upon receiving the bank statement each month. The two balances must equal. If they do not, the Fund Manager will make necessary adjustments and document all adjustments.

d. Will inventory all NAF nonexpendable property annually or when there is a change in hand receipt holders. The results will be reconciled with the property record, IAW AR 165-1.

e. Will examine supporting documents to ensure disbursements are valid before signing check.

f. Will investigate outstanding checks more than six months old by:

(1) Contacting the vendor in writing.

(2) If vendor does not reply or the letter is returned, a "Stop Payment" will be put on the check.

(3) If vendor replies, the Fund Manager will instruct them to cash the check immediately and if it doesn't clear the bank within 30 days, a "Stop payment" will be put on the check.

(4) If vendor never received the check, the Fund Manager will put a "Stop Payment" on the initial check, and will then reissue a new check.

9. The Fund Clerk duties will be performed by a Chaplain Assistant in the grade of E-1 thru E-5. He/she will be schooled trained by attending the clerk course taught at the United States Army Chaplain School, Ft. Jackson, South Carolina.

a. The clerk will be under the direction/supervision of the Fund Manager.

b. The clerk will serve as a recorder for the CPBAC.

10. Administrative Procedures:

a. Mail addressed to the Fort Polk Consolidated Chaplains' Fund will be opened by the Fund Manager only.

b. All correspondence is prepared IAW AR 25-50.

c. All applicable Army Regulations required to operate the FPCTOF will be maintained by the Fund Manager.

d. Any transactions received by the Fund Manager not completed correctly will be returned to the requester for corrections.

(1) All fund transactions are completed through utilization of the Chaplain Quick Books Program.

(2) Authorized access to the Chaplain Quick Books program is limited only to the Chaplain Resource Manager, Fund Manager and Fund Clerk. An entry password is required and will only be known by the respective person. If unauthorized access occurs, the password will be changed immediately.

(3) Only the Fund Manager has authorized access to the utilities portion of the program. If unauthorized access occurs, the password will be changed immediately.

e. Files are maintained IAW AR 25-400-2 when applicable on the fiscal year basis. Documents filed:

(1) Appointment of Fund manager/Alternate Fund Manager and Fund Clerk

(2) FPCTOF minutes signed by the Installation Chaplain or the Garrison Commander

(3) Vouchers

(4) Outstanding purchase order log

(5) Ledgers

(6) Statement of operations and net worth

(7) Contracts

(8) Reports of audits and inspections

(9) Bank statements

(10) Correspondence relating to the FPCTOF

(11) Mandatory Reports/RIMP insurance

g. All cabinets containing the FPCTOF files/records will be secured by the Fund Manager or Fund Clerk.

h. Only the Fund Manager and Fund Clerk have authorized access to the safe. In the absence of the Fund Manager, the Alternate Manager is authorized access. Canceled checks, checks and software will be secured in the safe. The Fund Manager or Fund Clerk will secure the safe whenever there is no one present in the room or leaving for the duty day.

i. If cabinets or safe mentioned in para g and h above are violated with unauthorized access, the Fund Manager or Fund Clerk will report the incident to all the following:

(1) Resource Manager

(2) Installation Command Chaplain

(3) Military police; and then --

(4) Take necessary action to re-establish authorized access and security of cabinets/safe

11. Insurance. The FPCTOF is insured under RIMP at all times.

12. Authority.

a. The FPCTOF is an instrumentality of the United States Government. As such it is not subject to nor pays any state or local taxes.

b. The FPCTOF will operate in accordance with all applicable Army Regulations, especially AR 165-1, Chapter 16.

c. IAW AR 165-1, para 14-4 (1), the Ft Polk Garrison Commander authorizes the establishment of the FPCTOF for the purpose of managing all receipts of money and/or property received by chaplains through offerings and/or donations.

13. Designated Offerings

a. Can be received for specific organizations. These offerings must be approved by the CPBAC, prior to the offering being taken. Designated Offerings must be accompanied by a bulletin which publishes notification of the designated offering or a signed statement by the Chaplain responsible for the service certifying the announcement has been made at least two weeks prior.

b. Services collecting designated offerings can provide small envelopes for the congregation members wishing not to participate in the Designated Offering. The money in the envelopes will be collected and counted separately on an offering control sheet and placed in a separate envelope or money bag using the same procedures for a regular offering.

c. Disbursement of the designated offering will be made within five duty days after the offering has been received.

14. Appropriated Funds.

a. Appropriated funds are generated from taxes and designated to the military by congress. These dollars have limited uses and therefore must be more strictly controlled. The primary funding source of the Installation Chaplain comes from the Installation's Base Operation Money (BASOPS).

b. The purchase order request system will be followed, with two additions. First, the request must go through the Supervising MSC Chaplain and receive his/her endorsement. Second, if the request is not in the Program Element's (PE's) CMRP it must be accompanied by a statement that includes the justification for this money and impact on the PE if the money is not received. Requesting funds does not guarantee that the PE will receive the funds requested, because the request may not meet regulations or there maybe no funds available for the request. Once an approval for the request occurs, no alterations or changes can be made.

c. The Installation Command Chaplain has the final decision in the expenditure of BASOPS dollars. He/she may ask for assistance from the CPBAC or MSC Chaplains in establishing a prioritized list of funding. Those items not funded but found to be legal and necessary will be placed on a Unfinanced Request List (UFR List). If funds become available items will be purchased based on cost and priority.

d. Transportation requests must bear the signature of the supervising Chaplain or MSC Chaplain. They must also receive the approval of the CRM since the transportation costs are paid for by

Appropriated Funds. No transportation requests will be honored in the month of September due to the close out of the fiscal Year (FY).

e. No one has authority to obligate Appropriated Funds except the CRM or at his direction the Fund Manager. If funds are obligated without prior approval the person obligating the funds will pay in full for the transaction.

f. Any donation of property, equipment, goods or service once given to a chapel, become the property of the chapel. A receipt will be given by the Chaplain's Fund. Once the donation is made the person who made said donation no longer has any control of how the donation is or will be used. Any equipment will be placed on the Installation Property Book (if over \$300.00 in value) or the Installation Command Chaplain's Master Property List.

15. [Chapel Offerings. See APPENDIX 1 Collection and Deposit of Offerings](#)

16. [Making Purchases. See APPENDIX 2 Purchases](#)

17. [Contracts: See APPENDIX 3 Contracts](#)

18. [Honorarium. See APPENDIX 4 Honoraria](#)

19. [IMPAC Card. See APPENDIX 5 IMPAC Cards](#)

20. [Fund Raising Activities. See APPENDIX 6 Fund Raising Activities](#)

JACK J. VAN DYKEN  
Chaplain (COL) USA  
Installation Chaplain

APPENDIX 1: Collection and Deposit of Offerings

APPENDIX 2: Purchases

APPENDIX 3: Contracts

APPENDIX 4: Honoraria

APPENDIX 5: IMPAC Cards

APPENDIX 6: Fund Raising Activities